

5.8 Notes & Findings

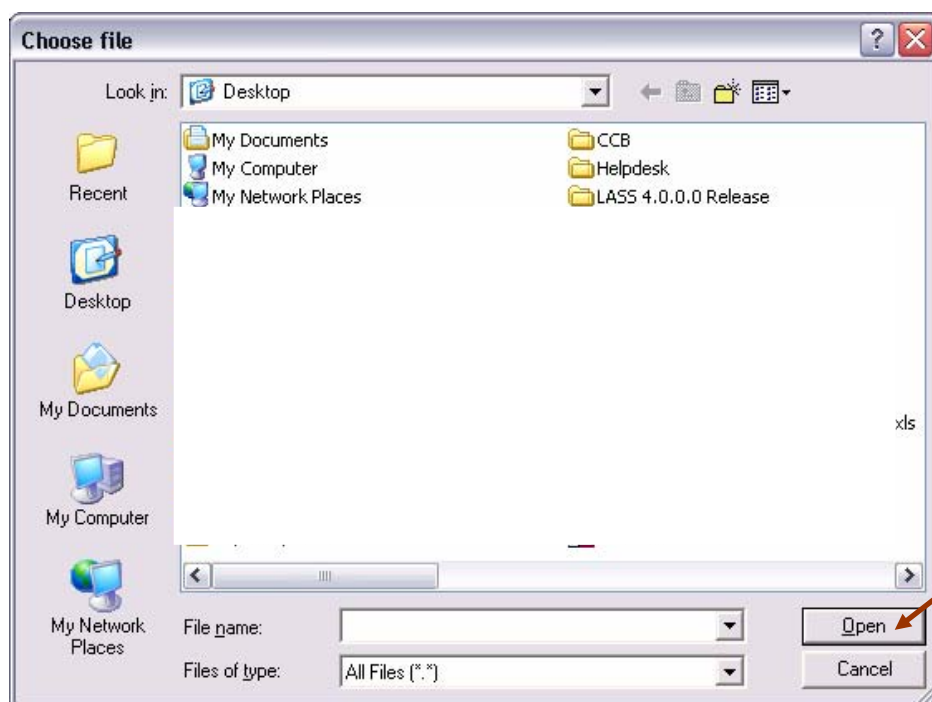
5.8.1 Footnotes

The Footnotes page is used to attach the Footnotes to the audited financial statements as a JPG, GIF or PDF file for review with the current submission. All lenders are required to submit the Footnotes as part of the submission.

Step 1: Login to LASS and open the submission. Click on the 'Notes & Findings' link at the top of the page.

Step 2: The Notes & Findings page will be displayed defaulting to the 'Notes' tab.

Step 3: Click on the 'Browse' button and select the file from the pop-up box. Once the file is selected, click the 'Open' button in the pop-up box. See below.



Click here to open the file

Step 4: Once the file is selected, the file name and path will be displayed in the 'Value' field. See below.

Notes		Audit Findings		Action Plan	
Element #	Account Description	Value		Details	
G5000-010*	Footnotes	C:\Documents and Settings\user\Desktop\...	Browse...	No File Uploaded	

Attach File

File name and path

Step 5: Click the 'Attach File' button at the bottom of the screen.

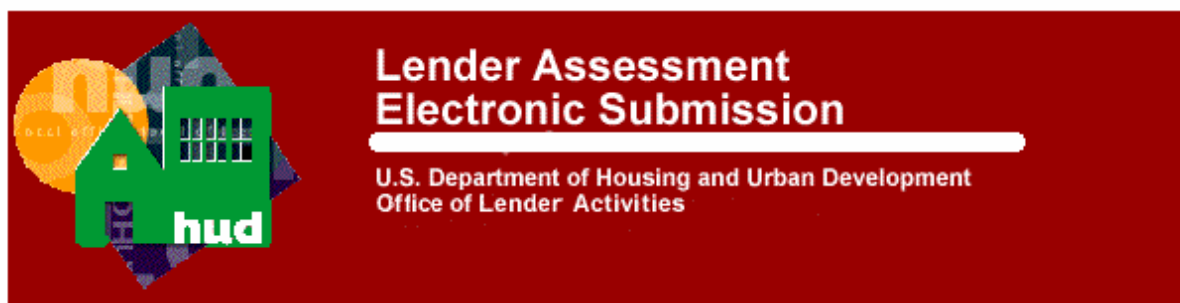
- If the attachment is successful, the following message is displayed:



File has successfully been uploaded.

[Return to Form](#)

- If the attachment was not successful, the following message will be displayed:



[Return to Form](#)

Error Messages:
Invalid File.
The attachment for line item G5000-010, Footnotes must be in .pdf, .gif, .jpg file format.
**Also check to make sure that you correctly typed in the filename. To ensure that the filename is correct, use the "browse" button to locate the file and attach.

Step 6: If the invalid file message is displayed, click the 'Back' button in your browser and try to reattach the file.

Step 7: Once the file has been successfully uploaded, proceed to **Section 5.8.2 Audit Findings**.

5.8.2 Audit Findings

The Audit Findings page is used to attach Current and Prior Year Audit Findings as a JPG, GIF or PDF file for review with the current submission. Audit Findings are required to be attached if "Yes" is

selected for either Line Item G3000-040: Reportable Condition and/or Material Weakness Indicator or Line Item G3000-070: Material Non-Compliance Indicator.

Notes		Audit Findings		Action Plan	
Element #	Account Description	Value			Details
G5200-010	Audit Findings		<input type="text"/>	<input type="button" value="Browse..."/>	No File Uploaded

Note: To attach 'Audit Findings', please follow Steps 2 – 6 from the previous section (Footnotes)

5.8.3 Action Plan

The Action Plan page is used to attach a Corrective Action Plan as a JPG, GIF or PDF file for review with the current submission. An Action Plan is required to be attached if "Yes" is selected for either Line Item G3000-040: Reportable Condition and/or Material Weakness Indicator or Line Item G3000-070: Material Non-Compliance Indicator.

Notes		Audit Findings		Action Plan	
Element #	Account Description	Value			Details
G5200-020	Action Plan		<input type="text"/>	<input type="button" value="Browse..."/>	No File Uploaded

Note: To attach 'Action Plan', please follow Steps 2 – 6 from the previous section (Footnotes)

After the user has attached all applicable documents to the Notes & Findings section, proceed to **Section 5.9 – Submit to IPA**